

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW MEXICO

UNITED STATES OF AMERICA,	)	
Plaintiff,	)	
v.	)	Civil No. 2:12-cv-00469-RB/LAM
KENT CARTER, et. al.	)	
Defendants.	)	

**UNITED STATES' NOTICE OF CONFIRMED SALE AND MOTION FOR  
DISBURSEMENT OF FUNDS**

The United States of America submits notice of the confirmed sale of the real properties at issue, and moves this Court to enter an order instructing the Clerk of the United States District Court for the District of New Mexico, to disburse all funds, plus accrued interest, currently in the Court's Registry, in Case No. 2:12-cv-00469-RB/LAM in the manner described below. As grounds for this motion the following facts are presented:

1. On June 5, 2014, this court entered a Judgment (Dkt. # 65) in connection with this captioned proceeding.

2. Under the terms of the Judgment, on February 19, 2015, three real properties in Eddy County were sold at a foreclosure sale by the Internal Revenue Service's Property Appraisal and Liquidation Specialist (PALS). The properties identified as the Lake Property, Tulip Property, and West Edwards Property in the Judgment were sold for a total amount of \$200,000. The property identified as the Lake Property in the Judgment was sold for \$45,000. The property identified as the Tulip Property in the Judgment was sold for \$85,000. The property identified as the West Edwards Property in the Judgment was sold for \$70,000. The total proceeds from the sale of the Lake Property, Tulip Property, and West Edwards Property,

were deposited with the Clerk of the Court of the United States District Court for the District of New Mexico in the amount of \$200,000.

4. No objections to the sale of Lake Property, Tulip Property, or West Edwards Property have been filed. As stated in the Order of Foreclosure Sale and to Vacate, the sale of each property would be confirmed without further action by the Court thirty-five (35) days from the date of the sale unless an objection to such sale was filed. (Dkt. 71, ¶6k). The thirty-fifth day following the sale of the properties is March 26, 2015, and this filing is made after March 26, 2015. Thus, the sales of the Lake Property, Tulip Property, and West Edwards Property are confirmed.

5. The declaration of Darlene Jones, IRS Property Appraisal and Liquidation Specialist, attached as Exhibit 1, supports the costs of sale listed below. The funds in the Registry of the Court in this action, \$200,000, plus accrued interest, should be disbursed as set forth below:

a)	First, to costs of sale:	
	Expenses of IRS to preserve and sell the properties	\$2,845.83
	<b>Costs of Sale</b>	<b>\$2,845.83</b>

By making a check payable in the amount of **\$2,845.83** to the "United States Treasury," and mailing it to:  
 Internal Revenue Service  
 Attn: Darlene Jones  
 4041 N. Central Avenue M/S 5021  
 Phoenix, AZ 85012-3330

- b) Second, to Gemma Ferguson, Tax Assessor-Collector  
Eddy County Tax Office  
If paid by May 10, 2015 **\$849.43**

By making a check payable to Eddy County Tax Assessor-Collector  
and mailing it to:  
Eddy County Tax Assessor-Collector  
101 W. Green, Suite 117  
Carlsbad, NM 88220

- c) Third, to the United States to be applied to the unpaid federal  
income tax liabilities of Kent Carter for tax years  
1995 through 2001; **\$197,154.17**

By making a check payable to the " U.S. Department of Justice"  
and mailing it to:  
U.S. Department of Justice  
Attn: Moha P. Yepuri, Trial Attorney, Tax Division  
717 N. Harwood Street, Suite 400  
Dallas, Texas 75201

- d) Any remaining balance, after the above payments, shall be paid  
to the United States for to the unpaid federal income tax  
liabilities of Kent Carter for tax years 1995 through 2001; and  
any civil penalty liabilities made against Kent Carter from  
1995 through 2001

By making a check payable to the " U.S. Department of Justice"  
and mailing it to:  
U.S. Department of Justice  
Attn: Moha P. Yepuri, Trial Attorney, Tax Division  
717 N. Harwood Street, Suite 400  
Dallas, Texas 75201

WHEREFORE, the United States of America (Internal Revenue Service) requests that:

- A. The Clerk of this Court to make final disbursement of the funds in the registry of this Court as requested;
- B. The Court grant the United States such other relief as the Court deems appropriate.

Damon P. Martinez  
United States Attorney

/s/ Moha P. Yepuri  
ANDREW L. SOBOTKA  
Texas Bar No. 18819900  
MOHA P. YEPURI  
Texas Bar No. 24046651  
Attorneys, Tax Division,  
Department of Justice  
717 N. Harwood, Suite 400  
Dallas, Texas 75201  
(214) 880-9736/67  
(214) 880-9741 (FAX)  
[Moha.P.Yepuri@usdoj.gov](mailto:Moha.P.Yepuri@usdoj.gov)  
Attorneys for the United States

**CERTIFICATE OF CONFERENCE**

I certify I have conferred with Defendant Kent Carter regarding the relief sought in this motion by teleconference on April 6, 2015, and I requested his position as to the foregoing motion. On April 6, 2015, defendant Kent Carter stated during our teleconference that he is opposed to the relief sought in the United States' foregoing motion.

/s/ Moha P. Yepuri  
Moha P. Yepuri

**CERTIFICATE OF SERVICE**

I certify that the foregoing pleading was served on the following individuals on April 7, 2015 by mailing a copy of this pleading to:

Kent Carter  
P.O. Box 5033  
Carlsbad, NM 88220

The Kent Carter Family Trust, C/o Kent Carter  
P.O. Box 5033  
Carlsbad, NM 88220

/s/ Moha P. Yepuri  
MOHA P. YEPURI